

Adopted	Rejected
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## COMMITTEE REPORT

YES:	22
NO:	0

### MR. SPEAKER:

*Your Committee on* **Ways and Means**, to which was referred House Bill 1094, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:

- 1       Page 2, line 5, delete "assessment" and insert "**reassessment**".
- 2       Page 2, line 42, delete "true tax" and insert "**real property**".
- 3       Page 3, delete line 1.
- 4       Page 3, between lines 40 and 41, begin a new paragraph and insert:
- 5       "SECTION 4. IC 6-1.1-4-22, AS AMENDED BY P.L.146-2008,
- 6       SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 7       UPON PASSAGE]: Sec. 22. (a) If any assessing official assesses or
- 8       reassesses any real property under this article, the official shall give
- 9       notice to the taxpayer and the county assessor, by mail, of the amount
- 10      of the assessment or reassessment.
- 11      (b) During a period of general reassessment, each township or
- 12      county assessor shall mail the notice required by this section within
- 13      ninety (90) days after the assessor:
- 14          (1) completes the appraisal of a parcel; or
- 15          (2) receives a report for a parcel from a professional appraiser or

professional appraisal firm.

**(c) The notice required by this section must include notice to the person of the opportunity to appeal the assessed valuation under IC 6-1.1-15-1.**

**(d) Notice of the opportunity to appeal the assessed valuation required under subsection (c) must include the following:**

**(1) The procedure that a taxpayer must follow to appeal the assessment or reassessment.**

**(2) The forms that must be filed for an appeal of the assessment or reassessment.**

**(3) Notice that an appeal of the assessment or reassessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date.**

SECTION 5. IC 6-1.1-17-3, AS AMENDED BY P.L.146-2008, SECTION 147, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

(1) the estimated budget;

(2) the estimated maximum permissible levy;

(3) the current and proposed tax levies of each fund; and

(4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

(b) Beginning in 2010, before October 1 of a calendar year, the county auditor shall mail to the last known address of each person liable for any property taxes, as shown on the tax duplicate, or to the last known address of the most recent owner shown in the transfer

1 book, a statement that includes **the following:**

2 (1) The assessed valuation as of the assessment date in the current  
3 calendar year of tangible property on which the person will be  
4 liable for property taxes first due and payable in the immediately  
5 succeeding calendar year and notice to the person of the  
6 opportunity to appeal the assessed valuation under  
7 IC 6-1.1-15-1(c) (before July 1, 2008) or IC 6-1.1-15-1 (after June  
8 30, 2008).

9 **(2) Notice of the opportunity to appeal the assessed valuation**  
10 **required under subdivision (1) must include the following:**

11 **(A) The procedure that a taxpayer must follow to:**

12 **(i) appeal a current assessment; or**

13 **(ii) petition for the correction of an error related to the**  
14 **taxpayer's estimated property tax and special assessment**  
15 **liability.**

16 **(B) The forms that must be filed for an appeal or a petition**  
17 **described in clause (A).**

18 **(C) Notice that an appeal described in clause (A) requires**  
19 **evidence relevant to the true tax value of the taxpayer's**  
20 **property as of the assessment date that is the basis for the**  
21 **estimated taxes payable on that property.**

22 ~~(2)~~ **(3)** The amount of property taxes for which the person will be  
23 liable to each political subdivision on the tangible property for  
24 taxes first due and payable in the immediately succeeding  
25 calendar year, taking into account all factors that affect that  
26 liability, including:

27 (A) the estimated budget and proposed tax rate and tax levy  
28 formulated by the political subdivision under subsection (a);

29 (B) any deductions or exemptions that apply to the assessed  
30 valuation of the tangible property;

31 (C) any credits that apply in the determination of the tax  
32 liability; and

33 (D) the county auditor's best estimate of the effects on the tax  
34 liability that might result from actions of:

35 (i) the county board of tax adjustment; or

36 (ii) the department of local government finance.

37 ~~(3)~~ **(4)** A prominently displayed notation that:

38 (A) the estimate under subdivision ~~(2)~~ **(3)** is based on the best

- 1 information available at the time the statement is mailed; and  
 2 (B) based on various factors, including potential actions by:  
 3 (i) the county board of tax adjustment; or  
 4 (ii) the department of local government finance;  
 5 it is possible that the tax liability as finally determined will  
 6 differ substantially from the estimate.
- 7 ~~(4)~~ (5) Comparative information showing the amount of property  
 8 taxes for which the person is liable to each political subdivision  
 9 on the tangible property for taxes first due and payable in the  
 10 current year. ~~and~~
- 11 ~~(5)~~ (6) The date, time, and place at which the political subdivision  
 12 will hold a public hearing on the political subdivision's estimated  
 13 budget and proposed tax rate and tax levy as required under  
 14 subsection (a).
- 15 (c) The department of local government finance shall:  
 16 (1) prescribe a form for; and  
 17 (2) provide assistance to county auditors in preparing;  
 18 statements under subsection (b). Mailing the statement described in  
 19 subsection (b) to a mortgagee maintaining an escrow account for a  
 20 person who is liable for any property taxes shall not be construed as  
 21 compliance with subsection (b).
- 22 (d) The board of directors of a solid waste management district  
 23 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may  
 24 conduct the public hearing required under subsection (a):  
 25 (1) in any county of the solid waste management district; and  
 26 (2) in accordance with the annual notice of meetings published  
 27 under IC 13-21-5-2.
- 28 (e) The trustee of each township in the county shall estimate the  
 29 amount necessary to meet the cost of township assistance in the  
 30 township for the ensuing calendar year. The township board shall adopt  
 31 with the township budget a tax rate sufficient to meet the estimated cost  
 32 of township assistance. The taxes collected as a result of the tax rate  
 33 adopted under this subsection are credited to the township assistance  
 34 fund.
- 35 (f) This subsection expires January 1, 2009. A county shall adopt  
 36 with the county budget and the department of local government finance  
 37 shall certify under section 16 of this chapter a tax rate sufficient to raise  
 38 the levy necessary to pay the following:

(1) The cost of child services (as defined in IC 12-19-7-1) of the county payable from the family and children's fund.

(2) The cost of children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1) of the county payable from the children's psychiatric residential treatment services fund.

A budget, tax rate, or tax levy adopted by a county fiscal body or approved or modified by a county board of tax adjustment that is less than the levy necessary to pay the costs described in subdivision (1) or (2) shall not be treated as a final budget, tax rate, or tax levy under section 11 of this chapter.

SECTION 6. IC 6-1.1-22-8.1, AS AMENDED BY P.L.3-2008, SECTION 53, AND AS AMENDED BY P.L.146-2008, SECTION 251, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8.1. (a) This section applies only to property taxes and special assessments first due and payable after December 31, 2007.

(b) The county treasurer shall:

(1) Mail to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book; and

(2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records;

a statement in the form required under subsection (c). *However, for property taxes first due and payable in 2008, the county treasurer may choose to use a tax statement that is different from the tax statement prescribed by the department under subsection (c). If a county chooses to use a different tax statement, the county must still transmit (with the tax bill) the statement in either color type or black-and-white type.*

(c) The department of local government finance shall prescribe a form, subject to the approval of the state board of accounts, for the statement under subsection (b) that includes at least the following:

(1) A statement of the taxpayer's current and delinquent taxes and special assessments.

(2) A breakdown showing the total property tax and special assessment liability and the amount of the taxpayer's liability that

- 1 will be distributed to each taxing unit in the county.
- 2 (3) An itemized listing for each property tax levy, including:
- 3 (A) the amount of the tax rate;
- 4 (B) the entity levying the tax owed; and
- 5 (C) the dollar amount of the tax owed.
- 6 (4) Information designed to show the manner in which the taxes
- 7 and special assessments billed in the tax statement are to be used.
- 8 (5) A comparison showing any change in the assessed valuation
- 9 for the property as compared to the previous year.
- 10 (6) A comparison showing any change in the property tax and
- 11 special assessment liability for the property as compared to the
- 12 previous year. The information required under this subdivision
- 13 must identify:
- 14 (A) the amount of the taxpayer's liability distributable to each
- 15 taxing unit in which the property is located in the current year
- 16 and in the previous year; and
- 17 (B) the percentage change, if any, in the amount of the
- 18 taxpayer's liability distributable to each taxing unit in which
- 19 the property is located from the previous year to the current
- 20 year.
- 21 (7) An explanation of the following:
- 22 (A) The homestead credit and all property tax deductions.
- 23 (B) The procedure and deadline for filing for the homestead
- 24 credit and each deduction.
- 25 (C) The procedure that a taxpayer must follow to:
- 26 (i) appeal a current assessment; or
- 27 (ii) petition for the correction of an error related to the
- 28 taxpayer's property tax and special assessment liability.
- 29 (D) The forms that must be filed for an appeal or a petition
- 30 described in clause (C).
- 31 **(E) Notice that an appeal described in clause (C) requires**
- 32 **evidence relevant to the true tax value of the taxpayer's**
- 33 **property as of the assessment date that is the basis for the**
- 34 **taxes payable on that property.**
- 35 The department of local government finance shall provide the
- 36 explanation required by this subdivision to each county treasurer.
- 37 (8) A checklist that shows:
- 38 (A) the homestead credit and all property tax deductions; and

1 (B) whether the homestead credit and each property tax  
 2 deduction applies in the current statement for the property  
 3 transmitted under subsection (b).

4 (d) The county treasurer may mail or transmit the statement one (1)  
 5 time each year at least fifteen (15) days before the date on which the  
 6 first or only installment is due. Whenever a person's tax liability for a  
 7 year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this  
 8 chapter, a statement that is mailed must include the date on which the  
 9 installment is due and denote the amount of money to be paid for the  
 10 installment. Whenever a person's tax liability is due in two (2)  
 11 installments, a statement that is mailed must contain the dates on which  
 12 the first and second installments are due and denote the amount of  
 13 money to be paid for each installment.

14 (e) All payments of property taxes and special assessments shall be  
 15 made to the county treasurer. The county treasurer, when authorized by  
 16 the board of county commissioners, may open temporary offices for the  
 17 collection of taxes in cities and towns in the county other than the  
 18 county seat.

19 (f) The county treasurer, county auditor, and county assessor shall  
 20 cooperate to generate the information to be included in the statement  
 21 under subsection (c).

22 (g) The information to be included in the statement under subsection  
 23 (c) must be simply and clearly presented and understandable to the  
 24 average individual.

25 (h) After December 31, 2007, a reference in a law or rule to  
 26 IC 6-1.1-22-8 (*expired January 1, 2008, and repealed*) shall be treated  
 27 as a reference to this section."

28 Renumber all SECTIONS consecutively.

(Reference is to HB 1094 as introduced.)

**and when so amended that said bill do pass.**

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Representative Crawford